



# **Footnotes 2 and 3 Entity/Nonentity Assets and Fund Balance with Treasury**

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**OSD/DFAS Team**



# Footnotes 2 and 3

## Note 3. Fund Balance with Treasury

- Lists fund types that encompass FBWT and compares FBWT to Fund Balance per Treasury
- Status of Funds
- Suspense/Budget Clearing Accounts
- Problem Disbursements and In-Transit Disbursements



# Footnotes 2 and 3

What fund types are reported in Footnote 3?

The following fund types are currently being used to populate the FBWT footnote:

- Appropriated Funds
- Revolving Funds
- Trust Funds
- Special Funds
- Other Fund Types
- Total Fund Balances



# Footnotes 2 and 3

What fund types are reported as appropriated funds?

- General Funds (0000-3799)
- Clearing Accounts (3800-3899)
- Management Funds (3960-3999)

Are clearing accounts considered nonentity or entity assets?

Clearing accounts are entity assets.



# Footnotes 2 and 3

What fund types are reported as revolving funds?

- Revolving Funds-Public Enterprise (4000-4499)
- Revolving Funds-Intragovernmental (4500-4999)

Why are these fund types segregated into Public Enterprise and Intragovernmental?

Public Enterprise Funds may be considered earmarked funds. Intragovernmental Funds are specially excluded from SFFAS 27.



# Footnotes 2 and 3

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What fund types are reported as trust funds?

- Trust Funds (8000-8399) and (8500-8999)
- Trust Revolving Funds (8400-8499)

What fund types are reported as special funds?

- Special Funds (5000-5999)



# Footnotes 2 and 3

What fund types are reported as other funds types?

- Deposit Funds (6000-6999)

How are Parent Child Allocation amounts to be reported on financial statements?

The parent should report activity on its financial statements, unless the allocation transfer is material to the child's financial statements.



# Footnotes 2 and 3

Which fund types are entity and which ones are nonentity?

- Entity Accounts
  - Appropriated Funds
  - Clearing Accounts
  - Management Funds
  - Revolving Funds
  - Trust Funds
  - Special Funds
- Nonentity Accounts
  - Deposit Funds
  - Parent Child Allocations





# Footnotes 2 and 3

Is it necessary to disclose nonentity accounts in footnote 3, FBWT?

Nonentity FBWT is reported in footnote 2, Nonentity Assets.

What information should be disclosed in Footnote 2 for nonentity FBWT?

- Description of the nonentity fund type
- What causes it to be classified as nonentity
- Fluctuation explanations



# Footnotes 2 and 3

How is the amount to be listed on  
Line 2.A., Fund Balance per  
Treasury, determined?

Fund Balance Per Treasury =

TTB 6654 Agency Closing Balance +

TTB 6655, IAS 613 Agency Year to Date Total -

Duplicated Fund Symbols found on both  
TTB 6654 and TTB 6655



# Footnotes 2 and 3

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Should the Fund Balance per Treasury amount ever be adjusted?

No, the amounts reported via TTB 6654 and 6655 should never be adjusted.



# Footnotes 2 and 3

What are the primary causes of differences between FBWT and Fund Balance per Treasury?

- Parent Child Allocations
- Expiring Appropriations (at year-end)
- Continuing Resolutions
- Timing Differences
- Erroneous Postings



# Footnotes 2 and 3

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How are the amounts reported in  
Status of Funds under  
Unobligated Balances  
determined?

Based on FMS 2108 Line 11, Unobligated  
Balance



# Footnotes 2 and 3

How are the amounts reported in  
Status of Funds Obligated Balance  
not yet Disbursed determined?

- Budgetary Accounts
  - Receivables (2108 Line 7)
  - Unfilled Customer Orders (2108 Line 8)
  - Undelivered Orders (2108 Line 9)
  - Unpaid Delivered Orders (2108 Line 10)
- Proprietary Accounts
  - Investments, Premiums, and Discounts
  - Amortization of Premiums and Discounts



# Footnotes 2 and 3

What would cause a difference between the Total Amount of Status of Funds and FBWT?

- Nonentity FBWT amounts are not recorded within Status of Funds
- ODO WCF Transfer of FBWT
- Anticipated Resources



# Footnotes 2 and 3

Why are Suspense/Budget Clearing Accounts reported separately within this footnote?

- To continue the effort to reduce the balances in these accounts
- If not recorded as an entity asset, then FBWT would be over/under reported

Will Suspense/Budget Clearing Accounts be zeroed out for year-end reporting?

Zeroing out these accounts will no longer be required





# Footnotes 2 and 3

What should be reported in the Problem Disbursement and In-Transit Disbursement table?

- Absolute Value of Unmatched Disbursements
- Absolute Value of Negative Unliquidated Obligations
- Net Value of In-Transit Disbursements



# Footnotes 2 and 3

## Glossary

**Nonentity Asset** - assets held by an entity, but not available to the entity, such as suspense, deposit, and clearing accounts.

**TTB 6654** - Treasury Trial Balance listing undisbursed appropriation accounts

**TTB 6655** - Treasury Trial Balance listing receipt accounts



# Footnotes 2 and 3

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